



2004 INCOME TAX RETURN  
FOR RESIDENT AND NONRESIDENT TRUSTS AND ESTATES

For calendar year 2004 or tax year beginning in 2004



\*0409110\*

FORM 1041ME

Tax period 04 to Amended Return

|  |       |                      |
|--|-------|----------------------|
| NAME OF ESTATE OR TRUST (AS IT APPEARS ON FEDERAL FORM SS-4) |       | ESTATE/TRUST EIN     |
| NAME and TITLE of FIDUCIARY or TRUSTEE                       |       | FIDUCIARY SSN OR EIN |
| ADDRESS OF FIDUCIARY (NUMBER AND STREET)                     |       | CONTACT PERSON       |
| CITY   | STATE | ZIP CODE             |
| TELEPHONE NUMBER   |       |                      |

Type of entity: (check one box)

|  |  |   |
|--|--|---|
| <input type="checkbox"/> Decedent's estate | <input type="checkbox"/> Qualified Funeral Trust | <input type="checkbox"/> Bankruptcy estate — (Chapter 7)  |
| <input type="checkbox"/> Simple Trust      | <input type="checkbox"/> ESBT (S Portion Only)   | <input type="checkbox"/> Bankruptcy estate — (Chapter 11) |
| <input type="checkbox"/> Complex Trust     | <input type="checkbox"/> Grantor Trust           | <input type="checkbox"/> Pooled income fund               |

Check the boxes that apply: ☐ Resident estate or trust ☐ Nonresident estate or trust ☐ Initial return ☐ Final return

1. Federal taxable income (if nonresident trust or estate, skip to line 3) ..... 1 ..... 00

2. Trust/estate's share of fiduciary adjustment (from Schedule 1, line 3) ..... 2 ..... 00

3. Maine taxable income (If zero or less, no return is required to be filed)  
(resident trust or estate- line 1 plus or minus line 2) (nonresident trust or estate- Schedule NR, line 9) ..... 3 ..... 00

4. Maine income tax (from tax table on page 12 of instructions) ..... 4 ..... 00

5. Adjustments to tax (from Schedule A, line 18) ..... 5 ..... 00

6. Adjusted Maine income tax (line 4 plus or minus line 5) ..... 6 ..... 00

7. Tax payments: a. Maine income tax withheld (attach Form W-2, W-2G, 1099-R or 1099ME) ..... 7a ..... 00  
b. 2004 Estimated tax payments (include real estate withholding tax payments) ..... 7b ..... 00  
c. Total Payments (add lines 7a and 7b) ..... 7c ..... 00

8. a. If line 6 is greater than line 7c, enter TAX BALANCE DUE ..... 8a ..... 00  
b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME)  
(Check here if you checked the box on Form 2210, line 17) ..... 8b ..... 00  
c. TOTAL AMOUNT DUE (add lines 8a and 8b) ..... 8c ..... 00

9. If line 7c is greater than line 6, enter OVERPAYMENT ..... 9 ..... 00

10. Overpayment to be:  
a. CREDITED to next year's estimated tax 10a ..... 00 b. REFUNDED ..... 10b ..... 00

Third Party Designee

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ Yes (complete the following). ☐ No.  
Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal Identification number \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING TRUST OR ESTATE DATE

X SIGNATURE OF PREPARER OTHER THAN FIDUCIARY DATE

PRINT PREPARER'S NAME

PREPARER'S PHONE NUMBER

PREPARER'S SSN OR PTIN



File return with: Maine Revenue Services, PO Box 9108, Augusta, Maine 04332-9108  
Enclose check payable to: TREASURER, STATE OF MAINE. Write the employer identification number of the estate or trust on the check. DO NOT SEND CASH

Office Use Only

**SCHEDULE 1 - FIDUCIARY ADJUSTMENT**

(Enter combined amounts for both the beneficiaries and the estate or trust)



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**1 ADDITIONS** — Income exempt from federal income tax, but taxable by Maine law:

- a Income from municipal and state bonds, other than Maine ..... 1a ..... .00
- b Net Operating Loss Recovery Adjustment (attach schedule) ..... 1b ..... .00
- c Maine State Retirement Contributions ..... 1c ..... .00
- d Fiduciary Adjustment-additions only ..... 1d ..... .00
- e Bonus Depreciation and IRC §179 Expense Add-back (See instructions) ..... 1e ..... .00
- f Other. List \_\_\_\_\_ (See instructions) ..... 1f ..... .00
- g Total additions (add lines 1a through 1f) ..... 1g ..... .00

**2 DEDUCTIONS** — Income exempt from Maine income tax, but taxable by federal law:

- a U.S. Government Bond interest included in federal taxable income ..... 2a ..... .00
- b Social Security and Railroad Retirement Benefits included in federal taxable income (see instructions) ..... 2b ..... .00
- c Interest from Maine Municipal General Obligation & Private Activity Bonds included in federal taxable income ... 2c ..... .00
- d Maine State Retirement System Pick-Up Contributions paid during 2004  
which have been previously taxed by the state ..... 2d ..... .00
- e Federal Work Opportunity Credit/Federal Empowerment Zone Credit ..... 2e ..... .00
- f Bonus Depreciation and IRC § 179 Recapture (See instructions) ..... 2f ..... .00
- g Other. List \_\_\_\_\_ (See instructions) ..... 2g ..... .00
- h Total Deductions (add lines 2a through 2g) ..... 2h ..... .00

**3 Net Fiduciary Adjustment** (subtract line 2h from line 1g — see instructions [may be a negative amount]) ..... 3 ..... .00

**Resident trusts or estates:** If the trust's/estate's share of distributable net income is less than 100%, multiply the result of subtracting line 2h from line 1g (\$ ) by Schedule 2, Column 3, line f. Enter result here and on page 1, line 2. **Nonresident trusts or estates:** Enter total fiduciary adjustment here and on Schedule NR, line 4. Do not apply the allocation rate from Schedule 2 at this time; the rate will be applied when completing Schedule NR.

**SCHEDULE 2 — ALLOCATION OF FEDERAL INCOME AND MAINE-SOURCE INCOME**

| 1. Name<br>B = beneficiary<br>TE = trust or estate | 2. Share of income<br>(copy from federal return) | 3. Percent | 4. State of<br>domicile | 5. Social security<br>number/EIN of<br>beneficiaries | 6. Maine-source income allocated<br>to nonresident beneficiaries |
|--|--|------------|-------------------------|--|--|
| (a) B-   | \$   | %          |                         |  | \$   |
| (b) B-   | \$   | %          |                         |  | \$   |
| (c) B-   | \$   | %          |                         |  | \$   |
| (d) B-   | \$   | %          |                         |  | \$   |
| (e) B-   | \$   | %          |                         |  | \$   |
| (f) TE-  | \$   | %          |                         |  | \$   |
| (g) Total  | \$   | 100%       |                         |  | \$   |

**Nonresident:** Line g, column 6: Enter the amount from Schedule NR, line 5, column B. Complete column 6 for nonresident beneficiaries based on the amount entered on line g, column 6, and also based on the percentages in column 3.

**SCHEDULE 3 - CREDIT FOR INCOME TAX PAID TO ANOTHER JURISDICTION**

- 1 Maine taxable income from Form 1041ME, page 1, line 3 ..... 1 ..... .00
- 2 Income taxed by ( \_\_\_\_\_ other jurisdiction) included in line 1 ..... 2 ..... .00
- 3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1) ..... 3 ..... %
- 4 Limitation of credit:
- a Form 1041ME, page 1, line 4 \$ \_\_\_\_\_ multiplied by \_\_\_\_\_ % on line 3 above ..... 4a ..... .00
- b Income taxes paid to other jurisdiction net of tax credits ..... 4b ..... .00
- 5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Form 1041ME, Schedule A, line 4 ..... 5 ..... .00

**Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate Schedule 3 for each one. Add the results together and enter total on Schedule A, line 4.